

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

10 Daniels
0194 Scobey K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,258,528.03	1,180,391.71	0.00	78,136.32	0.00	0.00
21XX Support Services - Students	49,391.22	49,391.22	0.00	0.00	0.00	0.00
222X Educational Media Services	72,729.99	72,729.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	133,518.54	131,457.21	0.00	2,061.33	0.00	0.00
24XX Support Services - School Administration	93,740.38	91,955.46	0.00	1,784.92	0.00	0.00
25XX Support Services - Business	41,820.17	6,793.18	35,026.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	207,170.85	207,170.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	210,957.17	166,537.31	0.00	44,419.86	0.00	0.00
31XX Food Services	102,310.70	102,310.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	33,536.23	33,536.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,697.31	50,697.31	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	170,734.93	0.00	XXXXXXXXXX	170,734.93	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	9,674.55	0.00	XXXXXXXXXX	0.00	9,674.55	0.00
62XX Resources Transferred to Other School Districts or	17,366.39	17,366.39	XXXXXXXXXX	0.00	0.00	0.00
Totals	2,452,176.46	2,110,337.56	35,026.99	297,137.36	9,674.55	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,452,176.46					
Line A	Preliminary Indirect Cost Rate [C divided by B] 35,026.99/2,110,337.56		1.66%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

10 Daniels
0196 Peerless K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	366,978.24	365,737.41	0.00	1,240.83	0.00	0.00
21XX Support Services - Students	5,188.73	5,188.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,101.33	1,101.33	0.00	0.00	0.00	0.00
222X Educational Media Services	20,795.21	20,795.21	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,795.63	68,896.63	0.00	899.00	0.00	0.00
25XX Support Services - Business	41,516.64	5,765.83	35,750.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,762.73	69,828.73	0.00	6,934.00	0.00	0.00
27XX Student Transportation Services	50,914.78	31,984.78	0.00	18,930.00	0.00	0.00
31XX Food Services	34,024.34	34,024.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,831.87	15,831.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,048.50	2,623.85	0.00	424.65	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,795.00	0.00	XXXXXXXXXXXX	8,795.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,211.84	2,211.84	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	696,964.84	623,990.55	35,750.81	37,223.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	696,964.84					
Line A	Preliminary Indirect Cost Rate [C divided by B] 35,750.81/623,990.55		5.73%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

10 Daniels
0200 Flaxville K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	280,008.46	280,008.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,950.93	7,950.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,336.56	3,336.56	0.00	0.00	0.00	0.00
222X Educational Media Services	8,712.22	8,712.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	68,738.15	68,738.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,890.43	1,926.92	19,963.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	74,972.02	74,972.02	0.00	0.00	0.00	0.00
27XX Student Transportation Services	27,310.15	27,310.15	0.00	0.00	0.00	0.00
31XX Food Services	42,452.55	42,452.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,750.80	3,750.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,824.56	10,824.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,715.13	1,715.13	XXXXXXXXXX	0.00	0.00	0.00
Totals	551,661.96	531,698.45	19,963.51	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	551,661.96					
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,963.51/531,698.45			3.75%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%			%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.